

State of New Jersey



School District Records Retention Schedule

Active Records

Financial M700105-999

Financial

Accident File	1
Accident Reports - Students	1
Accident Reports - Employee	1
Preliminary School Bus Accident Report	1
School Bus Incident Report	1
Vocational Education - Employee	2
Course/Program/Activity Accident Report	2
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Annual Student Services Financial Account	2
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Bid File	3
Bond File	3
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Bonds and Coupons	3
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State Bonding Procedures	4
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Annual Budget Statement Books	4
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Appropriations	5
Budget/Cap Waiver Guide and Fact Sheet	5
Budget Printouts and Statements Advertised	5
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Expenditures	5
"Public Law 94-142" Budget Grant Book	5
Project Expenditure Report	5

Report of School Budget and District Taxes	5
Cash Payables and Receivables File	6
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Cash Register Tapes - Cafeteria and School Store	6
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Receivables	6
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Employee Education Credit Payment/Tuition Reimbursement	6
Employee Payroll Deduction File	6
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TPAF and PERS Report File	7
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Financial Status File	8
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Grant Application and Report File	10
Improvement Program Summary	10
Insurance File	10
Health Insurance Deduction Form	10
Insurance Claim Form	10
Insurance Policies	10
Worker's Compensation File	10
Invoices	10
New Jersey State Department Reports	10
New Jersey Department of Labor Report	10
New Jersey State Tax Report	11
New Jersey State's Quarterly Report of Wages	11
Transmittal of Social Security Contributions	11

Nonpublic School File	11
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Payroll File	11
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Payroll Registers	12
Secondary Education Payroll and Workpapers	12
Petty Cash Record	12
Printing Files	12
Purchase Order File	12
Purchase Order and Listing	12
Purchase Order	12
Reimbursement Request for Public School Law Enforcement Officers	12
Requisition File - General, Debt Services, and Taxes	12
Statement of Remittance	12
Student Organizations File	13
School Program File	13
Annual Student Services Financial Account	13
Application Approval Clinic or Agency	13
Application and Instructions for Indirect Cost	13
Rates for Federally Funded Projects	13
Application for State School Aid	13
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Financial Report, Part B (Title VI) P.L. 94-142: Handicapped Children	14
State Facilities Pupil Count and Assignment Report	14
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RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER M700105 SCHEDULE NUMBER 999 PAGE NUMBER 1 OF 15

DEPARTMENT SCHOOL DISTRICT	AGENCY REPRESENTATIVE
DIVISION ACTIVE	TITLE
BUREAU FINANCIAL	(AREA CODE) TELEPHONE NUMBER

SCHEDULE APPROVAL: Unless in litigation, the records covered by this schedule, upon expiration of their retention periods, will be deemed to have no continuing value to the State of New Jersey and will be disposed of as indicated in accordance with the law and regulations of the State Records Committee. This schedule will become effective on the date approved by the State Records Committee.

AGENCY REPRESENTATIVE SIGNATURE	DATE	SECRETARY, STATE RECORDS COMMITTEE SIGNATURE	DATE
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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	AGENCY	RETAIN IN	RECORDS CENTER	DISPOSITION
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Financial

0001-0000 Accident Reports

0001-0001 Accident Reports - Students
Contained here are record copies of student accident reports, claims, and related correspondence.

2 yrs after graduation or termination from school system or age 20, whichever is longer

Destroy

0001-0002 Accident Reports - Employee
Contained here are record copies of employee accident reports, claims, and related correspondence.

6 yrs

Destroy

0001-0003 Preliminary School Bus Accident Report (Copy)
Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.

20 yrs

Destroy

0001-0004 School Bus Incident Report

3 yrs

Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN

RECORDS CENTER

DISPOSITION

0001-0005	Vocational Education - Employee Course/Program/Activity Accident Report	6 yrs	Destroy
0002-0000	Annual Report - Ratio Information	2 yrs	Destroy
0003-0000	Annual Student Services Financial Account	7 yrs	Destroy
0004-0000	Annual Financial File (Copy) Contains annual financial statements, statistical reports, and ratio information for the following programs: Special Education, Evening Schools for the Foreign Born, annual financial and statistical reports, High School Equivalency, State Adult Literacy, and Adult Basic Education. Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 yrs	Destroy
0005-0000	Audit Reports Copies are sent to the Department of Education and the office of the County Superintendent of Schools.		
0005-0001	Audit Reports	Permanent	Permanent
0005-0002	Audit Reports - Internal/In-house and Private	3 yrs	Destroy
0006-0000	Banking File Contains: bank books, deposit slips, and reconciliations.	7 yrs	Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

AGENCY NUMBER

M700105

SCHEDULE NUMBER

999

PAGE NUMBER

3 OF 15

RETAIN IN

AGENCY

RECORDS CENTER

DISPOSITION

0007-0000	Bid File File contains: purchase order proposal, procurement and service contract questionnaire, bids received, inventory/supply allocation sheet, proposal form, bonds, correspondence, list of requirements, specifications, supporting paperwork, recaps, and a checklist of received bids. The final summary and awarded bid information are incorporated into the School Board Minutes.	7 yrs		Destroy
0008-0000	Bond File/Lease Purchase Agreements (NJSA 18A:20-4.2)			
0008-0001	Application to the Commissioner of Education and the State Board of Education and or Local Finance Board (Copy) Original is sent to the Department of Education and or Local Finance Board and a copy is sent to the office of the County Superintendent of Schools.	3 yrs after bond maturity/lease purchase agreement or cancellation		Destroy
0008-0002	Bonds and Coupons/Lease Payments File contains performance and surety bond statements and stubs, as well as other bond issues, and supporting documentation.	7 yrs after bond maturity/lease purchase agreement or cancellation		Destroy
0008-0003	Bond Referendums - Approved	7 yrs after bond maturity or cancellation		Destroy
0008-0004	Bond Referendums - Denied	7 yrs		Destroy
0008-0005	Bond Register	Permanent		Permanent
0008-0006	State Bonding Procedures This file contains the state's established procedures for bonding in reference to filing for a grant.	7 yrs after update		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	AGENCY	RETAIN IN RECORDS CENTER	DISPOSITION
0009-0000	Books of Account File	7 yrs		Destroy
0009-0001	Journal - Daily Cash Book of original entry, recording transactions in chronological order.	Permanent		Permanent
0009-0002	Journal/Ledger - General A central listing of all activities for an account within a particular time period.	Permanent		Permanent
0009-0003	Journal/Ledger - Subsidiary A listing of specialized accounts of daily transactions that are verified against the controlling accounts in the General Ledger/Journal.	10 yrs		Destroy
0010-0000	Budget File	Permanent		Permanent
0010-0001	Annual Budget Statement Books These books are the financial history of the school district.	Permanent		Permanent
0010-0002	Annual Written Request for Payment of Budgeted Debt Services and Capital State Support (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 yrs		Destroy
0010-0003	Appropriations Contains: program numbers and titles and appropriated amounts for previous, current and upcoming school year.	7 yrs		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN
AGENCY

RECORDS CENTER

DISPOSITION

0010-0004	Budget/Cap Waiver Guide and Fact Sheet Publication - General and Program Oriented A copy is sent to the office of the County Superintendent of Schools.	As updated		Destroy
0010-0005	Budget Printouts, Statements Advertised, Workpapers, and Sets A copy is sent to the office of the County Superintendent of Schools.	7 YRS		Destroy
0010-0006	District/District Program Oriented Budget Statement Certification and Cost Report (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 YRS		Destroy
0010-0007	Expenditures Contains: warrants issued, warrant number, current expense, capital outlay, debt service, and total.	7 YRS		Destroy
0010-0008	"Public Law 94-142" Budget Grant Book - Publication This is a reference aid for the Competitive Grant and Flow-Through Funds programs. It contains: grant application samples, workpapers, budget proposals, objectives, and other materials.	As updated		Destroy
0010-0009	Project Expenditure Report	7 YRS		Destroy
0010-0010	Report of School Budget and District Taxes	7 YRS		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER
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SCHEDULE NUMBER
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PAGE NUMBER
6 OF 15

RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN
AGENCY

RECORDS CENTER

DISPOSITION

0011-0000	Cash Payables and Receivables File	7 yrs		Destroy
0011-0001	Cash Receipts Contains: totals, current expense, capital outlay, debt service, and capital reserve.	7 yrs		Destroy
0011-0002	Cash Register Tapes - Cafeteria and School Store Used for account verifications.	3 yrs		Destroy
0011-0003	Daily Cash Record Sheets	7 yrs		Destroy
0011-0004	Receipts - Posted	7 yrs		Destroy
0011-0005	Receivables Contains: receipt, description, total, current expense, capital outlay and debt service.	7 yrs		Destroy
0011-0006	Trial Balances	3 yrs after audit		Destroy
0012-0000	Check File Contains: cancelled, lost check references, voided checks, and check stubs.	7 yrs		Destroy
0013-0000	Contracts Includes: Adult Education, extracurricular, general, and union contracts.	7 yrs after termination of contract		Destroy
0014-0000	Employee Education Credit Payment/Tuition Reimbursement	7 yrs		Destroy
0015-0000	Employee Payroll Deduction File File containing various employee payroll deduction plans such as: health benefits, union dues, state and federal tax, and pension.	6 yrs after termination of employment		Destroy
0015-0001	Certification TPAF and PERS Programs Listed in this file are the names and salary deductions for employees certified into the TPAF or PERS retirement program.			Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

AGENCY NUMBER

M/700105

SCHEDULE NUMBER

999

PAGE NUMBER

7 OF 15

RETAIN IN

RECORDS CENTER

DISPOSITION

0015-0002

Charitable Donations Report
Report of employee's wage deductions for
charitable organizations.

7 yrs

Destroy

0015-0003

Dues Deduction Authorization

7 yrs

Destroy

0015-0004

Federal and State Income Tax Files -
W2, W4, and NJW4 Forms
This file contains year-to-date lists of monthly
federal and state deductions per employee.

3 yrs

Destroy

0015-0005

Pension Applications/TPAF and PERS
Contained here are employee's enrollment
applications for the teachers' pension program.
Also contained are correspondence, pension
reports, and lists of employees borrowing monies
or withdrawing money from the pension system.

6 yrs after
termination of
employment or
final payment,
whichever is
longer

Destroy

0015-0006

Reimbursement to State of New Jersey TPAF and
Social Security Federally Funded Program
(Copy)
Original is sent to the Department of Education
and a copy is sent to the office of the County
Superintendent of Schools.

3 yrs

Destroy

0015-0007

Social Security Quarterly Reports

7 yrs

Destroy

0015-0008

TPAF and PERS Report File
This file contains: printouts, correspondence and
quarterly reports of employees' names, pension
program numbers and deductions, enrollments and
loan applications for the PERS programs.

7 yrs

Destroy

0015-0009

Unemployment Claim
Form to verify against earnings to determine
compensation eligibility.

7 yrs

Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER M700105	SCHEDULE NUMBER 999	PAGE NUMBER 8 OF 15
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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN AGENCY	RECORDS CENTER	DISPOSITION
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0015-0010

Union Dues Printout
This printout lists the employees' names, social security number, and amount paid towards union dues.

7 yrs

Destroy

0016-0000

Financial Status File

0016-0001

Debt Statements - Annual and Supplemental

Permanent

Permanent

0016-0002

General Control
Contains: contractual orders and adjustments, totals, current expense, capital outlay and debt service.

Permanent

Permanent

0016-0003

Revenue and Expenditure Statements

7 yrs

Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

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RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN
AGENCY

RECORDS CENTER

DISPOSITION

0017-0000

Grant Application and Report File (Copy)

Contains: applications; expenditure report; NJDE Third-Party Contract Grant Report and Supplemental Financial Information Backup Sheet; settlement paperwork; quarterly reports; notice of project approval; application for Carry-Over funds; program summary; revenue verification notices; notice of allocation; district initial, interim, and summary reports; and supporting documentation for the following grant programs: English as a Second Language (ESL), Drug-Free Schools, Title I & II, Block, Refugee/Immigrant/Migrant, Chapter 192-193/Nonpublic School Program, Vocational Education, Adult Basic Education, General Education Development, English for the Foreign Born, Vocational, Application Part B PL 94-142: Mini Grants, Basic Skills, Elementary and Secondary Education Act (ESEA), Gifted and Talented, Early Intervention, Flow-Through Funds, Support Grant, Pre-School Incentive Grant, Governor's School, Education for Economic Securities Act, and similar grant programs and revenue statements. The originals are sent to the Department of Education and copies are sent to the office of the County Superintendent of Schools.

0017-0001

Grant Application and Report File - Approved

5 yrs after
termination of
grant

Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN AGENCY	RECORDS CENTER	DISPOSITION
0017-0002	Grant Application and Report File - Denied	5 yrs		Destroy
0018-0000	Improvement Program Summary (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	1 yr		Destroy
0019-0000	Insurance File			
0019-0001	Health Insurance Deduction Form	6 yrs after termination of employment		Destroy
0019-0002	Insurance Claim Form	7 yrs		Destroy
0019-0003	Insurance Policies This file contains policies on auto, liability, health, student and workers' compensation, and related papers.	7 yrs after expiration of policy		Destroy
0019-0004	Worker's Compensation File Contains: insurance policies, disability benefits, liability due, notices of payment demand, workers compensation claims, copies of checks, appeals, and related correspondence.	6 yrs after termination of compensation		Destroy
0020-0000	Invoices	7 yrs		Destroy
0021-0000	New Jersey State Department Reports			
0021-0001	New Jersey Department of Labor Report This monthly report to the Department of Labor lists the employees paid on a weekly basis.	7 yrs		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

AGENCY NUMBER

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RETAIN IN
AGENCY RECORDS CENTER

DISPOSITION

0021-0002	New Jersey State Tax Report This statistical report lists number of employees and current wages.	7 yrs		Destroy
0021-0003	New Jersey State's Quarterly Report of Wages Paid	7 yrs		Destroy
0021-0004	Transmittal of Social Security Contributions Copy is sent to the Department of Education.	7 yrs		Destroy
0022-0000	Nonpublic School File (Copy) Contains: Nonpublic School Enrollment Report, Nonpublic Textbook Law Project Completion Report, Number of Nonpublic School Pupils Identified as Eligible to Receive Auxiliary Services, Application for Auxiliary Services, Request for School Funding Under Chapter 192/193, Project Completion Report: Nonpublic Student Services Report, Request for Additional Funding, and Auxiliary Services: Chapter 192 Impact of Increased Costs. Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 yrs		Destroy
0023-0000	Paid Bills/Monthly Status Listing This is a monthly report of monies owed and bills paid.	7 yrs		Destroy
0024-0000	Payroll File			
0024-0001	Payroll Records Includes: payroll stubs, overtime slips, payroll trial balances, payroll printouts and payroll/personnel notices, and agency payroll accounts.	10 yrs		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	RETAIN IN AGENCY	RECORDS CENTER	DISPOSITION
0024-0002	Payroll Registers (Master)	Permanent		Permanent
0024-0003	Payroll Registers (Copies)	3 yrs after audit		Destroy
0024-0004	Secondary Education Payroll and Workpapers The schedule of professional and nonprofessional salaries and their supporting workpapers.	10 yrs		Destroy
0025-0000	Petty Cash Record	7 yrs		Destroy
0026-0000	Printing Files This file contains the requisitions for in-house printing projects.	1 yr		Destroy
0027-0000	Purchase Order File			
0027-0001	Purchase Order and Listing (Original)	7 yrs		Destroy
0027-0002	Purchase Order (Copies)	3 yrs		Destroy
0028-0000	Reimbursement Request for Public School Law Enforcement Officers (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	1 yr from approval or disqualification		Destroy
0029-0000	Requisition File - General, Debt Services, and Taxes	7 yrs		Destroy
0030-0000	Statement of Remittance	7 yrs		Destroy
0031-0000	Student Organizations File Includes athletic associations, clubs, interest groups, and student council. Contains: cancelled checks, cash receipts, vouchers, and financial reports.	7 yrs		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN
AGENCY

RECORDS CENTER

DISPOSITION

0032-0000	School Program File	7 YRS		Destroy
0032-0001	Annual Student Services Financial Account Annual report of financial statistics pertaining to the Student Services program.	7 YRS		Destroy
0032-0002	Application Approval Clinic or Agency - Approved	7 YRS		Destroy
0032-0003	Application Approval Clinic or Agency - Denied	3 YRS		Destroy
0032-0004	Application and Instructions for Indirect Cost Rates for Federally Funded Projects (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 YRS after expiration		Destroy
0032-0005	Application for State School Aid (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	10 YRS		Destroy
0032-0006	End-of-Year Report: Minimum Salary State Aid (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 YRS		Destroy
0032-0007	Financial Report, Part B (Title VI) P.L. 94-142: Education of All Handicapped Children (Copy) Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.	3 YRS		Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER	SCHEDULE NUMBER	PAGE NUMBER
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RECORD
SERIES NO.

RECORD TITLE AND DESCRIPTION

RETAIN IN
AGENCY

RECORDS CENTER

DISPOSITION

0032-0008

State Facilities Pupil Count and Assignment Report (Copy)
Original is sent to the Department of Education and a copy is sent to the office of the County Superintendent of Schools.

3 YRS

Destroy

0033-0000

School Register Summary (Copy)
Original is maintained by the Department of Education and a copy is kept by the Office of the County Superintendent of Schools.

1 YR

Destroy

0034-0000

State Aid Report
Original is maintained by the Department of Education and a copy is kept by the Office of the County Superintendent of Schools.

3 YRS

Destroy

0035-0000

School Supply Requests for Academic Year
Supplies requests sent from the school for the entire year. Also enclosed is a proof statement ensuring the total is within the allotted amount.

3 YRS

Destroy

RECORDS RETENTION AND DISPOSITION SCHEDULE

AGENCY NUMBER M700105	SCHEDULE NUMBER 999	PAGE NUMBER 15 OF 15
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RECORD SERIES NO.	RECORD TITLE AND DESCRIPTION	AGENCY	RETAIN IN	RECORDS CENTER	DISPOSITION
0036-0000	Telephone and Utility Bills	7 YRS			Destroy
0037-0000	Textbook File	3 YRS			Destroy
0037-0001	Textbook File - Annual Inventory This is an inventory of the textbooks used by every school within the district. It contains the school name, book title, publisher, academic and grade level, price, edition, and number of books per school.				
0037-0002	Textbook File - Purchase Requests From Non-Public Schools Orders from nonpublic schools to purchase or borrow textbooks from the school district.	7 YRS			Destroy
0038-0000	Transmittals Used to transmit appropriated and non-revenue receipts.	3 yrs after audit			Destroy
0039-0000	Travel File Contains: travel expense vouchers, gasoline costs, and trip requests.	7 YRS			Destroy
0040-0000	Tuition File Contains tuition information, refunds, reports, and supporting documentation for private handicapped, Sending/Receiving, adult education, GED and other programs.	7 YRS			Destroy
0041-0000	Violence and Vandalism File	1 YR			Destroy
0042-0000	Vouchers - Paid/Stubs	7 YRS			Destroy